Exhibit No: Issues: Witness: Type of Exhibit: Sponsoring Party: Case No: Date to Be Filed:

Accounting Record Keeping Beverly R. Agut Rebuttal Testimony Aquila Networks GR-2004-0072 February 13, 2004

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

REBUTTAL TESTIMONY

OF

BEVERLEE R. AGUT

State of MISSOURI)) ss County of JACKSON)

AFFIDAVIT OF BEVERLEE R. AGUT

Beverlee R. Agut, being first duly sworn, deposes and says that he is the witness who sponsors the accompanying testimony and schedules entitled "Rebuttal Testimony of Beverlee R. Agut"; that said testimony was prepared by him and/or under his direction and supervision; that if inquiries were made as to the facts in said testimony and schedules, he would respond as therein set forth; and that the aforesaid testimony and schedules are true and correct to the best of his knowledge, information, and belief.

Beverlee R. Agut

Subscribed and sworn to before me this 12th day of February, 2004.

Notary Public

Terry D. Lutes

My Commission expires:

8-20-2

ERRY D. LUTES rission English at 20, 2364

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI REBUTTAL TESTIMONY OF BEVERLEE R. AGUT ON BEHALF OF AQUILA, INC. D/B/A AQUILA NETWORKS-MPS AND AQUILA NETWORKS-L&P CASE NO. GR-2004-0072

- 1 Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.
- 2 A. My name is Beverlee R. Agut and my business address is 10700 East 350
- 3 Highway, Kansas City, Missouri 64138.
- 4 Q. ARE YOU THE SAME BEVERLEE R. AGUT WHO SPONSORED DIRECT
- 5 TESTIMONY IN THIS PROCEEDING BEFORE THE MISSOURI PUBLIC
- 6 SERVICE COMMISSION ("COMMISSION")?
- 7 A. Yes.
- 8 Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY IN THIS

9 **PROCEEDING?**

- 10 A. The purpose of my testimony is to respond to allegations made by witness Ted
- 11 Robertson for the Office of the Public Counsel ("OPC") regarding the financial
- 12 accounting reports of Aquila ("Company").
- 13

FINANCIAL ACCOUNTING REPORTS

14 Q. WHAT ARE THE SPECIFIC ISSUES RAISED BY MR. ROBERTSON THAT

- 15 YOU ARE ADDRESSING?
- 16 A. I will specifically be addressing Mr. Robertson claims that:
- 17 1. The Company has been unable to produce a usable monthly detailed

18 general ledger report.

19 2. Reliance on utility employees for access to financial data hinders an audit.

The Company's financial accounting system has not been set up to focus
 on regulated utility accounting information.

3 Q. HAS MR. ROBERTSON RAISED THESE ISSUES BEFORE IN PRIOR AQUILA

- 4 **RATE CASES?**
- A. Yes, and it is extremely frustrating that he continues to raise the same issues
 without offering any specific evidence or constructive ideas for improvement.

7 Q. WHAT EFFORTS HAS THE COMPANY MADE TO ENSURE THAT ALL

8 EXTERNAL PARTIES WERE PROVIDED WITH GENERAL LEDGER

9 INFORMATION THEY REQUIRED TO CONDUCT AN INDEPENDENT AUDIT?

10 A. As part of the pre-hearing conference in Missouri Public Service's ("MPS") last

11 rate case No. ER-2001-672, I met with Messrs. Steve Traxler of the Commission

- 12 Staff ("Staff") and Ted Robertson of the OPC to define what they would consider
- 13 a "usable" general ledger report. Based on their definitions, new general ledger
- 14 reports were created as part of the Stipulation and Agreement for MPS and St.

15 Joseph Light & Power ("SJLP").

16 A. MPS and SJLP division-specific ledgers on a Federal Energy Regulatory

Commission ("FERC") account basis that include both direct and allocated costs by resource code;

- B. MPS and SJLP division-specific ledgers on a FERC account basis that reflect
 only direct charges to the divisions by resource code;
- C. MPS and SJLP division-specific ledgers on a FERC account basis that reflect
 only costs allocated to the divisions by resource code;

1	D. Plant and Depreciation Reserve ledgers for the MPS and SJLP divisions that
2	show beginning month balances, additions, and retirements, and ending
3	month balances;
4	E. UtiliCorp (now Aquila) Enterprise Support Function ("ESF") and Intercompany
5	Business Unit ("IBU") department costs allocated to the MPS and SJLP
6	divisions on a resource code basis; and
7	F. ESF and IBU department costs, by resource code, which are not subject to
8	allocation to the MPS or SJLP divisions. These non-allocated costs are also
9	known as corporate retained costs.
10	These reports were provided to Staff and OPC in response to data information
11	requests in this proceeding. Two meetings were subsequently held with both
12	parties—once on August 16, 2002, and again on May 15, 2003, whereby the new
13	reports were presented and explained. Neither party provided any written, formal
14	comments regarding these reports nor asked for any modifications to the reports.
15	It appears the Staff was able to use these general ledger reports along with
16	supplemental information to create a comprehensive revenue requirement
17	calculation including proposed adjustments in this proceeding. Since August 16,
18	2002, including the audit timeframe for this case, Mr. Robertson has never
19	provided any formal comments or suggestions for improvements or modifications
20	of the reports nor has he requested any additional general ledger reports. I was
21	very surprised to learn that he had again filed testimony on this subject in this
22	proceeding.

1 Q. SINCE FILING HIS DIRECT TESTIMONY IN THIS PROCEEDING, HAS MR.

2 ROBERTSON PROVIDED ANY SPECIFIC DETAILS REGARDING THE TYPE

3 OF REPORTING FORMAT HE REQUIRES?

4 A. In response to a recent Aquila data request, Mr. Robertson provided a

5 representative design for a general ledger report that he desires.

6 Q. WHAT IS MR. ROBERTSON'S DEFINITION OF A GENERAL LEDGER?

A. On page 5 of Mr. Robertson's direct testimony, he describes a general ledger as
 containing "detailed" source transactions for financial data containing a complete
 descriptive listing of all vendors and/or charges and their associated costs.

10 Q. DO YOU AGREE WITH MR. ROBERTSON'S GENERAL LEDGER

11 **DEFINITION?**

12 Α. No. In reality, large corporations, such as Aquila, post summarized "batch" 13 transactions to their ledger. An example of a batch posting would be payroll 14 postings. Aquila employees are paid on a bi-weekly basis. The bi-weekly payrolls 15 are posted to the ledger in a summarized or "batch" type mode. This type of posting 16 then would not allow anyone examining the payroll posting to be able to obtain the 17 payments made to any one individual employee. For confidentiality reasons, one 18 could see the benefits to posting payroll in a batch mode. It is common for the 19 details to actually be held in the subsidiary ledgers, or in Aquila's case, the 20 subsidiary system modules. The details, i.e., payments to individual employees, for 21 batch payroll postings can be derived from the Payroll system. This is true for all 22 other types of batch postings such as Accounts Payable (vendor specific details), 23 Accounts Receivable (customer specific details), Project Costing, Fixed Assets,

1		Inventory, etc. Therefore, the general ledger is synonymous with its name as it
2		contains "general" financial data, not detailed financial data.
3	Q.	WERE ANY REPORTS PROVIDED IN THIS CASE IN SUPPORT OF THESE
4		DETAILED SUBSIDIARY SYSTEMS?
5	Α.	The OPC never issued any data requests for detailed reports. However, we did
6		respond to Staff data requests for detailed information. We provided information
7		to the Staff of detailed Payroll transactions by employee by pay date (MPSC-
8		75.3), detailed Accounts Payable transactions by vendor by date for corporate
9		overhead allocations (MPSC-219), and detailed transactions by employee, by
10		vendor, by business purpose for corporate employee business expenses (MPSC-
11		210)
11		219).
12	Q.	DID THE PRIOR MPS GENERAL LEDGER SYSTEM PERFORM BATCH
	Q.	
12	Q. A.	DID THE PRIOR MPS GENERAL LEDGER SYSTEM PERFORM BATCH
12 13		DID THE PRIOR MPS GENERAL LEDGER SYSTEM PERFORM BATCH PROCESSING AND POSTINGS?
12 13 14	A.	DID THE PRIOR MPS GENERAL LEDGER SYSTEM PERFORM BATCH PROCESSING AND POSTINGS? Yes it did.
12 13 14 15	A. Q .	DID THE PRIOR MPS GENERAL LEDGER SYSTEM PERFORM BATCH PROCESSING AND POSTINGS? Yes it did. WHAT OTHER UTILITY COMPANIES UTILIZE BATCH TRANSACTION
12 13 14 15 16	A. Q .	DID THE PRIOR MPS GENERAL LEDGER SYSTEM PERFORM BATCH PROCESSING AND POSTINGS? Yes it did. WHAT OTHER UTILITY COMPANIES UTILIZE BATCH TRANSACTION POSTING TO THEIR LEDGERS?
12 13 14 15 16 17	A. Q .	DID THE PRIOR MPS GENERAL LEDGER SYSTEM PERFORM BATCH PROCESSING AND POSTINGS? Yes it did. WHAT OTHER UTILITY COMPANIES UTILIZE BATCH TRANSACTION POSTING TO THEIR LEDGERS? I contacted accounting personnel at The Empire District Electric Company, Ameren,
12 13 14 15 16 17 18	A. Q .	DID THE PRIOR MPS GENERAL LEDGER SYSTEM PERFORM BATCH PROCESSING AND POSTINGS? Yes it did. WHAT OTHER UTILITY COMPANIES UTILIZE BATCH TRANSACTION POSTING TO THEIR LEDGERS? I contacted accounting personnel at The Empire District Electric Company, Ameren, Missouri Gas Energy, and Kansas City Power & Light Company. All of these utility

Q. HAS AQUILA PROVIDED A MONTHLY GENERAL LEDGER REPORT TO THE OPC THAT IS DIFFERENT THAN THE REPORTS LISTED IN THE STIPULATION AND AGREEMENT OF CASE NO. ER-2001-672?

4 Α. Yes. In the last MPS rate case (No. ER-2001-672), a general ledger report was 5 prepared and presented to the OPC. The report was voluminous and consisted 6 of approximately 20 boxes of paper. It contained exactly the information as 7 processed in the ledger. It is my understanding, the OPC found this report 8 unusable, and hence, it was not created again during the course of the audit in 9 the current case. A sample of this report is attached to my rebuttal testimony and 10 labeled Rebuttal Schedule BRA-1, FERC Trial Balance Activity Report, internally 11 named "GLS1515". In lieu of this report, we created new standard reports as 12 listed in Case No. ER-2001-672's Stipulation and Agreement. Several of the new 13 standard general ledger reports were attached to my direct testimony in this 14 proceeding listed as Schedules BRA-1 through BRA-8.

15 Q. EARLIER YOU MENTIONED THAT MR. ROBERTSON PROVIDED A SAMPLE

 16
 GENERAL LEDGER REPORT IN RESPONSE TO A RECENT AQUILA DATA

17 **REQUEST. HOW DOES THE RECENTLY DEFINED REPORT DIFFER FROM**

18 THE REPORT ATTACHED AND DESIGNATED REBUTTAL SCHEDULE BRA-

- 19 **1?**
- 20 A. I have attached a copy of Mr. Robertson's response, designated Rebuttal Schedule
- 21 BRA-2. When I compared the GLS1515 report with the one Mr. Robertson created,
- 22 the only apparent changes that would be required based upon our financial
- 23 accounting system's general ledger fields are listed below. Since our general ledger

1		posts in a batch mode, the invoice specific information is not contained in the
2		general ledger, but rather in the subsidiary Accounts Payable system.
3		1. Remove supplementary coding information. Specifically, delete code block
4		columns labeled for Process ("Proc"), Resource Code ("Resrc"), Source Department
5		("Dept"), Charge to Department ("Chrg Dept"), Product ("Product"), and Affiliate
6		("Affl").
7		2. Add an additional column for Journal Line Description (the field that holds the
8		voucher number and vendor name).
9		3. If possible, combine the debit and credit amounts into one column whereby
10		debit equals positive amount and credit would be prefaced with a negative ("-")
11		sign. This change would merely be for visual purposes.
12		Although these changes could be made to the GLS1515 report, it would still not
13		decrease the number of lines in the report, i.e., we would still be back to the 20
14		boxes of paper. In lieu of 20 boxes of paper, the data could be provided
15		electronically in the form of a flat file. This is the format chosen by the IRS, to
16		which we provide information on an annual basis. They then load the flat file into
17		their own audit software.
18	Q.	HAS THE FERC TRIAL BALANCE ACTIVITY REPORT, GLS1515, REBUTTAL
19		SCHEDULE BRA-1, BEEN UTILIZED BY ANY OTHER REGULATORY BODY?
20	A.	Yes, this general ledger report was utilized by the Michigan Public Service
21		Commission Staff in their audit of our recent Michigan rate increase application
22		approved March 12, 2003. I would like to add that the Michigan Commission Staff
23		also conducted their entire financial audit off-site by utilization of this general ledger

report and additional information provided by employees through data information
 requests, including requests for additional financial data detail.

3 Q. ON PAGE 5 OF HIS DIRECT TESTIMONY, MR. ROBERTSON STATES THAT

4 SOLE RELIANCE ON UTILITY EMPLOYEES FOR ACCESS TO FINANCIAL

- 5 DATA SERIOUSLY HINDERS AN AUDIT. DO YOU AGREE?
- A. I do not agree with Mr. Robertson. It is common for employees to provide
 additional detailed financial information and analysis in support of its financial
- 8 reports during the context of an audit. During 2002 and 2003, Aquila was
- 9 involved with numerous external auditors representing the FERC, IRS, and
- 10 KPMG. None of these external audit groups identified material weaknesses in
- 11 internal controls relating to the financial reports, accounting system, or additional
- 12 financial detail provided by Aquila employees.

13 Q. DID AQUILA TAKE ANY ADDITIONAL MEASURES TO ENSURE THE

- 14 AUDITORS' INDEPENDENCE IN THIS CASE?
- 15 Α. On October 6, 2003, Aguila developed a new financial accounting screen through 16 our PeopleSoft software which allowed electronic computer on-line access viewing 17 to all income statement related financial accounting transactions for its enterprise 18 support function, networks headquarters, MPS, and SJLP operations. This on-line 19 access also included detail for all employee business expenses and all accounts 20 payable transactions (actual invoice showing vendor, transaction date, business 21 purpose). It allowed the auditor to selectively view smaller amounts of data at a 22 time based on the auditor's selection criteria. The access was made available

twenty-four hours a day, seven days a week, to both the Staff and OPC auditors at
 our Raytown facility.

Q. YOU PREVIOUSLY STATED THAT THIS ON-LINE VIEWING ACCESS WAS RESTRICTED TO YOUR RAYTOWN FACILITY. WHY COULDN'T THIS ACCESS BE GRANTED TO OTHERS OFF-SITE, FOR EXAMPLE IN

6 JEFFERSON CITY?

7 Α. It is currently against Company policy to allow access to Company 8 systems/resources from non-Aquila computers. Specifically, this addresses the 9 virus protection that is maintained on these computers and the technical support 10 of the computers should there be a problem. We are compelled to secure our 11 data by various government agencies to prevent tampering. Broader external 12 access would require technical evaluation and security assessment. In addition, 13 we may need to acquire additional physical resources to accomplish off-site 14 access or enter into a contract with a third party to provide technical support to

15 the computers in the city in which they are located.

16 Q. DOES AQUILA'S FINANCIAL ACCOUNTING SYSTEM TAKE INTO

17 CONSIDERATION REGULATORY ACCOUNTING REQUIREMENTS?

18 A. Aquila's financial accounting system was designed with specific regulatory

19 accounting requirements in mind for the seven-state operating area to which Aquila

- 20 provides natural gas and electricity. I believe Mr. Robertson is confused about the
- 21 complexity of Aquila's financial accounting system. He states that it was designed
- 22 with the non-regulated business in mind and not the regulated utility business. In
- 23 fact, the complexities are due to Aquila's seven-state **regulated utility** service area,

1 not the straightforward needs of its non-regulated operations. Specifically, Aguila 2 has developed a complex allocations process that records in its general ledger 3 allocations associated with corporate overheads as well as utility allocations 4 (electric, gas, industrial steam, and non-regulated appliance repair). We utilize 5 approximately 22 different allocation drivers for allocating corporate overheads. 6 Although it has been implied that most overheads are allocated based on the 7 Massachusetts Formula (net plant, gross margin, and payroll charged to expense), 8 this statement is in fact false. Only 27% of costs are allocated on the generic 9 Massachusetts Formula. The remaining overhead costs are allocated on 21 other 10 specific drivers, for example, number of paychecks issued, number of journal line 11 transactions, number of customers, net energy sales, gross property, number of 12 computers supported, right-of-way projects by state, Mw capacity, employee 13 headcount, etc. To the best of my knowledge, I do not know of any other utility in 14 the state of Missouri that performs as complex of an allocations process or utilizes 15 as many specific cost allocation drivers compared to Aquila. This process was 16 designed with specific regulated utility requirements of equity and fairness in mind 17 for distributing overhead costs to our seven state service area. This complex 18 allocations process was implemented in 1997 and is detailed in Aquila's Cost 19 Allocation Manual ("CAM") which is filed annually with each of Aquila's state 20 Commissions including Missouri. Certainly, a non-regulated business would have 21 no need of such a complex allocations process.

22 Q. ARE THERE ANY OTHER AREAS OF YOUR FINANCIAL ACCOUNTING 23 SYSTEM SPECIFICALLY DESIGNED FOR A REGULATED UTILITY?

1	Α.	Yes. Since utilities are capital-intensive in nature and have specific accounting
2		guidelines for self-constructed plant assets, Aquila has complex project costing
3		and asset management systems to track these assets. The Accounting
4		requirements for these assets are defined in Section 18 of the Code of Federal
5		Regulations, Part 101 (Electric Plant Instructions) and Part 201 (Gas Plant
6		Instructions). Again, the non-regulated merchant trading business has absolutely
7		no need for these complex accounting systems.
8	Q.	ON PAGE 8 OF HIS DIRECT TESTIMONY, MR. ROBERTSON STATES THAT
9		THE COMPANY'S ACCOUNTING SYSTEM IS COMPLICATED AND
10		UNHELPFUL TO REGULATED AUDITORS. HOW DO YOU RESPOND?
11	A.	The accounting system is complicated not due to any requirements of our non-
12		regulated businesses, but rather due to the accounting rule complexities in the
13		Code of Federal Regulations for public utilities as well as the regulatory
14		requirements for seven different state jurisdictions. Aquila has interacted with
15		numerous external financial audit entities, and none have determined any
16		material weaknesses in our accounting system or financial reports.
17	Q.	DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

18 A. Yes.

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GLS15	Bus. Unit: MGD MG Currency Code: USD	Jrnl_Date Ji	-	03/31/2000 P/		03/31/2000 PF	03/31/2000 PF						14/12/2000 AF							14 0002/201/SU						06/13/2000 PF			Hd 0002/50/60		14 0002/ST/60	09/18/2000 PF			09/18/2000 PF		74 0002/01/TT						11/28/2000 PF			12/15/2000 PAY3542325	12/15/2000 P/	12/20/2000 PI
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AQUILA, INC. CASE NO. ER-2004-0034 DATA REQUEST NO. ILA-0008 TO MISSOURI OFFICE OF THE PUBLIC COUNSEL

DATE OF REQUEST:	December 11, 2003
DATE DUE:	January 12, 2004
REQUESTOR:	Bev Agut

BRIEF DESCRIPTION: Accounting Record-Keeping

QUESTION:

A. Does the OPC have any specific issues regarding the level of detail captured in Aquila's current financial accounting system or are the issues outlined in the direct testimony of Ted Robertson solely related to reporting format? If the issues pertain to the level of detail captured in the financial accounting system, please state specifically what Mr. Robertson believes should be changed?

B. Is there a general ledger detail reporting format used by any other regulated utility in the state of Missouri that meets Mr. Robertson's approval or audit needs? If so, please provide the name of the utility or utilities, the financial accounting software utilized, and a sample of the general ledger reporting format. Note: It is understood that the financial information of another utility is considered highly confidential. However, a "mock" reporting format can be created utilizing column header, row descriptions, journal descriptions, etc. that are generic in nature.

RESPONSE:

A. OPC's primary concern, at this time, is the reporting format. However, if it is determined that the Company's accounting systems do not capture the data necessary to develop and create a detailed general ledger for the Missouri regulated operations, then data capture issues should also be addressed.

B. It is OPC's understanding that most, if not all, Missouri regulated utilities of any size (e.g., Ameren, Missouri Gas Energy, Missouri Water Company, Southwestern Bell Telephone Company, etc.), excepting Aquila, produce some form of a detailed general ledger. The accounting software programs utilized by the utilities are diverse. Please see the attached representation of a detailed general ledger currently in use by a large Missouri regulated utility.

ATTACHMENT:

Attachment to DR ILA0008.xls



Attachment to DR ILA 0008.xls

ANSWERED BY: Ted Robertson

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Representative Detailed General Ledger Example:

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